

CLAIM AMENDMENTS

Please amend the claims as follows:

Claims 1-21 (Cancelled)

Claim 22 (New Claim)

A method for forming the film comprising a fatty acid cellulose ester having an acetyl group and a propionyl group, the method comprising steps of

casting a dope onto a belt or drum to form a film,

peeling the film from the belt or drum,

drying the peeled film by a tenter drying method,

wherein a sum of degree of acetyl substitution (DSac) and degree of propionyl substitution (DSpr) of the fatty acid cellulose ester of the film is 2.8 or less, and a retardation value (Rt value) of the film in the thickness direction defined by Formula 1 is 60 to 300 nm,

Formula 1: RT value =  $((n_x + n_y)/2 - n_z) \times d$

wherein  $n_x$  represents a refractive index of the fatty acid cellulose ester film in the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film,  $n_y$  represents a refractive index of the fatty acid cellulose ester film in the direction perpendicular to the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film,  $n_z$  represents a refractive index of the fatty acid cellulose ester film in the thickness direction, and  $d$  (nm) represents the thickness of the fatty acid cellulose ester film.

Claim 23 (New Claim)

The method of Claim 22, wherein the retardation value represented by Formula (1) is 60 to 250 nm.

Claim 24 (New Claim)

The method of Claim 23, wherein the retardation value represented by Formula 1 is 90 to 200 nm.

Claim 25 (New Claim)

The method of Claim 24, wherein the retardation value represented by Formula 1 is 90 to 175 nm.

Claim 26 (New Claim)

The method of Claim 25, wherein the retardation value represented by Formula 1 is 100 to 175 nm.

Claim 27 (New Claim)

The method of Claim 22, wherein a stretching factor by a tenter method is between 2 and 50 percent.

Claim 28 (New Claim)

The method of Claim 22, wherein a thickness of the fatty acid cellulose ester film is between 40 and 190  $\mu\text{m}$ .

Claim 29 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester film comprises a fatty acid cellulose ester having DSac of 1.5 to 2.3, and DSpr of 0.6 to 1.2.

Claim 30 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester of the fatty acid cellulose ester film comprises the fatty acid cellulose ester having a DSac of between 1.5 and below 2.0.

Claim 31 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester of the fatty acid cellulose ester film comprises the fatty acid cellulose ester having a DSpr of between 0.9 and 1.2.

Claim 32 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester film comprises a plasticizer selected from a group consisting of a phosphoric acid ester compound, a fatty acid ester compound, a phthalic acid ester and citric acid ester compound, in an amount of 1 to 30 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 33 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester film comprises fine particles having an average particle size of not more than 0.1  $\mu\text{m}$  in an amount of 0.005 to 0.3 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 34 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester film comprises a UV absorber in an amount of 0.8 to 2.0 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 35 (New Claim)

The method of Claim 22, wherein the fatty acid cellulose ester film comprises foreign matter particles having a size of 5 to 50  $\mu\text{m}$  in an amount of not more than 200 per  $250 \text{ mm}^2$  and substantially no foreign matter particle having a size of at least 50  $\mu\text{m}$  is observed in cross Nicol state.

Claim 36 (New Claim)

The method of Claim 22, wherein a dope casting on a belt or drum comprises chlorine free solvents in an amount of at least 50 percent by weight with respect to the all solvent amount.

Claim 37 (New Claim)

The method of Claim 22, wherein a dope casting on a belt or drum comprises at least one alcohol-free solvent and the amount of an alcohol based solvent is 30 percent or less with respect to the total solvent amount.

Claim 38 (New Claim)

The method of Claim 22, wherein peeling tension at the peeling is from 50 to 400 N/m.

Claim 39 (New Claim)

The method of Claim 22, wherein conveyance tension at the drying is from 50 to 200 N/m.

Claim 40 (New Claim)

The method of Claim 22, wherein tenter drying method is a pin tenter method or a clip tenter method.

Claim 41 (New Claim)

The method of Claim 40, wherein a stretching factor of a pin tenter or clip tenter is from 2 to 50 percent.

Claim 42 (New Claim)

The method of Claim 40, wherein the stretching factor of a pin tenter or clip tenter is from 5 to 40 percent.

Claim 43 (New Claim)

The method of Claim 40, wherein the stretching factor of a pin tenter or clip tenter is from 10 to 30 percent.

Claim 44 (New Claim)

The method of Claim 22, wherein a residual solvent amount of the film during peeling is from 5 to 100 percent.

Claim 45 (New Claim)

A film comprising a fatty acid cellulose ester having an acetyl group and a propionyl group,

wherein a sum of degree of acetyl substitution (DSac) and degree of propionyl substitution (DSpr) of the fatty acid cellulose ester of the film is 2.8 or less, and a retardation value (Rt value) of the film in the thickness direction defined by Formula 1 is 60 to 300 nm,

Formula 1:  $R_t$  value =  $(n_x + n_y)/2 - n_z) \times d$

wherein  $n_x$  represents a refractive index of the fatty acid cellulose ester film in the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film,  $n_y$  represents a refractive index of the fatty acid cellulose ester film in the direction perpendicular to the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film,  $n_z$  represents a refractive index of the fatty acid cellulose ester film in the thickness direction, and  $d(\text{nm})$  represent the thickness of the fatty acid cellulose ester film,

wherein the film is prepared by a method comprising steps of

casting a dope onto a belt or drum to form a,

peeling the film from the belt or drum,

drying the peeled film by a tenter drying method.

Claim 46 (New Claim)

The film of Claim 45, wherein the retardation value represented by Formula 1 is 60 to 250 nm.

Claim 47 (New Claim)

The film of Claim 46, wherein the retardation value represented by Formula 1 is 90 to 200 nm.

Claim 48 (New Claim)

The film of Claim 47, wherein the retardation value represented by Formula 1 is 90 to 175 nm.

Claim 49 (New Claim)

The film of Claim 48, wherein the retardation value represented by Formula 1 is 100 to 175 nm.

Claim 50 (New Claim)

The film of Claim 45, wherein a stretching factor by a tenter method is between 2 and 50 percent.

Claim 51 (New Claim)

The film of Claim 45, wherein a thickness of the fatty acid cellulose ester film is between 40 and 190  $\mu\text{m}$ .

Claim 52 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester film comprises a fatty acid cellulose ester having DSac of 1.5 to 2.3, and DSpr of 0.6 to 1.2.

Claim 53 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester of the fatty acid cellulose ester film comprises the fatty acid cellulose ester having a DSac of between 1.5 and below 2.0.

Claim 54 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester of the fatty acid cellulose ester film comprises the fatty acid cellulose ester having a DSpr of between 0.9 and 1.2.

Claim 55 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester film comprises a plasticizer selected from a group consisting of a phosphoric acid ester compound, a fatty acid ester compound, a phthalic acid ester and citric acid ester compound, in an amount of 1 to 30 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 56 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester film comprises fine particles having an average particle size of not more than 0.1  $\mu\text{m}$  in an amount of 0.005 to 0.3 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 57 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester film comprises a UV absorber in an amount of 0.8 to 2.0 weight parts per 100 weight parts of the fatty acid cellulose ester film.

Claim 58 (New Claim)

The film of Claim 45, wherein the fatty acid cellulose ester film comprises foreign matter particles having a size of 5 to 50  $\mu\text{m}$  in an amount of not more than 200 per  $250 \text{ mm}^2$  and substantially no foreign matter particles having a size of at least 50  $\mu\text{m}$  is observed in cross Nicol state.

Claim 59 (New Claim)

The film of Claim 45, wherein a dope casting on a belt or drum comprises chlorine free solvents in an amount of at least 50 percent by weight with respect to the all solvent amount.

Claim 60 (New Claim)

The film of Claim 45, wherein a dope casting on a belt or drum comprises at least one alcohol-free solvent and the amount of an alcohol based solvent is 30 percent or less with respect to the total solvent amount.

Claim 61 (New Claim)

The film of Claim 45, wherein peeling tension at the peeling is from 50 to 400 N/m.

Claim 62 (New Claim)

The film of Claim 45, wherein conveyance tension at the drying is from 50 to 200 N/m.

Claim 63 (New Claim)

The film of Claim 45, wherein tenter drying method is a pin tenter method or a clip tenter method.

Claim 64 (New Claim)

The film of Claim 63, wherein a stretching factor of a pin tenter or clip tenter is from 2 to 50 percent.

Claim 65 (New Claim)

The film of Claim 64, wherein the stretching factor of a pin tenter or clip tenter is from 5 to 40 percent.

Claim 66 (New Claim)

The film of Claim 65, wherein the stretching factor of a pin tenter or clip tenter is from 10 to 30 percent.

Claim 67 (New Claim)

The film of Claim 45, wherein a residual solvent amount of the film during peeling is from 5 to 100 percent.